

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS

IN RE: _____)
_____)
Animal Hospital in Worldwide Plaza, P.C.)
Debtor _____)
_____)

Chapter 7
Case No. 92-41361

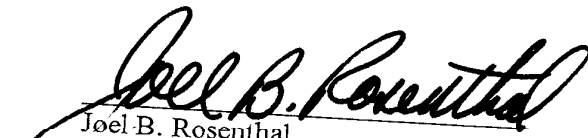
ORDER REGARDING TRUSTEE'S FINAL REPORT (#83)

This matter is before the Court on the Trustee's Final Report and Account before Distribution [Docket # 83] and Dr. Robert J. Tashjian's (Tashjian) Objection thereto [Dockets # 89 and #97]. The Court held two non-evidentiary hearings and took the matter under advisement.

Tashjian contends that certain assets not part of the estate in question were sold as part of the estate during the Chapter 7 liquidation, that the assets sold as a result of the Chapter 7 proceeding may not have been accurately reported to the Internal Revenue Service, and that fees requested by the trustee, his counsel, and Debtor's former counsel are not represented completely and accurately to the Court. Tashjian also complains bitterly about the Trustee's administration of this case, however, his objections were apparently raised as the case proceeded, but were not persuasive to the judge at the time. Although the Court is not unsympathetic with the Tashjian's concerns, Tashjian's objections are really to final orders entered by the Court several years ago which orders were not appealed. The Court denies the invitation to re-open the record in this case. The Court does, however, have difficulty with the Trustee's long delay in closing this case. Although the Trustee explained to the Court the series of mishaps which resulted in this long delay, the Court is not persuaded that the Trustee and his former law firm are not

responsible for most, if not all of the delays. The Court therefore reduces the Trustee's commission allowance to \$3000.00 and the fees of Cohen, Rosenthal P.C. to \$8000.00. Tashjian's objection is OVERRULED and the Trustee's Final Report and Account Before Distribution is ALLOWED as adjusted above.

Dated: June 13, 2005


Joel B. Rosenthal
United States Bankruptcy Judge